

**Illinois Department of Revenue
Regulations**

Title 86 Part 530 Section 530.310 Internet Filer Eligibility Qualifications
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TITLE 86: REVENUE

PART 530

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND
PHARMACEUTICAL ASSISTANCE ACT**

Section 530.310 Internet Filer Eligibility Qualifications

- a) Only an individual who has been verified as an Internet Filer may transmit an electronic application to the Department via the Internet for purposes of filing under this Subpart C.
- b) In order for an individual to be verified as an Internet Filer by the Department for the 2001 claim year and later claim years, he or she must meet all of the following eligibility qualifications:
 - 1) Be listed in the authentication records for verified Internet Filers maintained by the Department for the current claim year;
 - 2) Have an approved application based on the information listed on his or her original electronic or paper application that was filed without using Schedule A, Schedule B, or Schedule P for the prior claim year;
 - 3) Report the same marital status on his or her applications for the prior and current claim years;
 - 4) File an original electronic application without using Schedule A, Schedule B, or Schedule P for the current claim year;
 - 5) Be listed in the authentication records provided to the Department by the Social Security Administration for the prior claim year; and
 - 6) Transmit an electronic signature code during the login process to the program and when an electronic application is filed with the Department under this Subpart C.
- c) If an individual does not meet the Internet Filer eligibility qualifications, the login process to the program will be aborted and the individual will receive an error message directing him or her to submit a paper application to the Department for the current claim year. If an individual meets the Internet Filer eligibility qualifications, the login process will give the verified Internet Filer access rights to the program in order to enter data on an electronic application that he or she may complete and transmit to the Department via the Internet for the current claim year.

- d) The Department reserves the right to limit the number of verified Internet Filers under this Subpart C depending upon authentication and verification requirements and technological capabilities.
- e) The Department will approve electronic applications in accordance with the standards set forth in Subparts A and B of this Part. [320 ILCS 25/4]

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)